



Committee of the Whole

Meeting Date: April 14, 2026

Submitted by: Nikki Nourse, Director of Financial Services

Subject: 2027 Budget Schedule

BACKGROUND

[Section 289\(1\) of the Municipal Act, 2001](#) requires each upper-tier municipality to prepare and adopt a budget annually, including estimates of all sums required for municipal purposes. The budget must account for anticipated revenues and expenditures, transfers to and from reserves and reserve funds, and financial obligations related to local municipalities and local boards.

The annual budget process provides Council with an opportunity to review service levels, consider emerging pressures, and allocate resources in alignment with Council priorities and the County's long-term financial sustainability. It also serves as a key planning tool to ensure that operating and capital needs are appropriately balanced while maintaining responsible stewardship of taxpayer funds.

Building on continuous improvement efforts from previous years, the proposed 2027 Budget Schedule incorporates process enhancements to improve clarity for Council and the public, strengthen financial planning, and support more effective decision-making. The schedule also provides opportunities for Council direction and public engagement, helping ensure the budget process remains transparent, responsive, and aligned with community needs.

BUDGET PLANNING PRINCIPLES

The County's budget is developed in accordance with key planning principles, including maintaining long-term financial sustainability, responsible stewardship of taxpayer funds, alignment with Council's strategic priorities, and transparent decision-making. The budget also supports sustainable service levels, long-term asset management, and collaboration with lower-tier municipalities, while seeking opportunities to leverage external funding sources.

To enhance clarity and focus on the development of the 2027 Budget, staff are seeking County Council's direction to proceed with the following budget planning principles:

- **Maintain Existing Levels of Service** – Budgets will be prepared on the basis of maintaining current service levels, while identifying operational efficiencies and potential cost-saving opportunities.
- **Budget Options for New or Expanded Services** – Proposals for new services or increases to existing service levels will be identified for Council consideration, supported by appropriate rationale and outlining associated operating and capital impacts.
- **Exclusion Reporting** – Service areas will identify items that have been excluded from the proposed budget, including a brief description and associated dollar impact, to provide transparency regarding potential service or funding adjustments.

This approach supports fiscal discipline, facilitates informed decision-making, and strengthens alignment with Council’s strategic priorities.

ADVISORY BUDGET SURVEY

The Advisory Budget Survey continues to provide residents and interest-holders with the opportunity to share input on spending priorities, service delivery, and capital investments. Results are summarized for Council and incorporated into the annual budget process to provide context to service delivery. Over time, this engagement tool provides a valuable baseline for tracking public priorities and aligning budget decisions with community expectations.

ANALYSIS

The proposed 2027 Budget Schedule provides a structured process that supports Council decision-making and allows sufficient time for staff to prepare comprehensive budget materials. Early adoption of the budget enables departments to implement service plans at the start of the fiscal year, improving operational efficiency and project delivery.

Proposed 2027 Budget Schedule:

Date	Details
June 2026	MLPS Authority Board recommends budget to Council
August 14, 2026	Advisory Budget Survey closes
Mid September 2026	Department draft budgets submitted to Treasury
September/October 2026	Internal review by Senior Leadership Team
November 1, 2026	Budget Posted
December 9, 10, 11 2026	Review of draft budget by Budget Committee
January 2027	Draft operating & capital budget presented to Council
February 2027	Council approval of 2027 tax rates

Staff have considered the timing of the 2026 municipal election and the transition to a newly elected Council. While the proposed schedule advances the development and review of the 2027 budget to support timely financial planning, staff recognize that the 2026–2030 Council may ultimately determine its preferred approach to the annual budget process.

The proposed schedule is intended to provide continuity and operational efficiency similar to the 2026 budget process, while still allowing a newly elected Council the opportunity to modify the schedule or process should it be deemed appropriate. Advancing the budget timeline remains important to enable timely tendering, procurement, and implementation of capital projects and service initiatives early in the fiscal year.

MLPS Budget

Staff also note that the Middlesex-London Paramedic Service (MLPS) budget will follow a revised process beginning with the 2027 budget cycle. Under the proposed approach, the draft MLPS budget will first be considered by the MLPS Authority Board in June and subsequently presented to County Council for review and approval in July or August, prior to submission to the City of London in September.

This revised sequencing ensures that County Council has a clear opportunity to review, amend, and formally approve the MLPS budget before it is provided to funding partners and incorporated into the County’s annual budget process. The change strengthens financial governance, reinforces Council’s role as the designated delivery agent for land ambulance services, and improves transparency in the coordination of paramedic service funding with municipal partners.



FINANCIAL IMPLICATIONS

There are no direct or immediate financial impacts associated with approval of the 2027 Budget Schedule. Maintaining existing service levels, while identifying efficiencies and presenting new or enhanced services as discrete options, supports fiscal discipline and informed decision-making.

Building on the earlier budget timeline introduced in 2026, the proposed 2027 schedule continues to support early adoption and reinforces a consistent, predictable approach to financial planning. This approach enables timely procurement and project delivery, supports proactive resource planning, and improves alignment with Council priorities, funding opportunities, and long-term financial strategies.

ALIGNMENT WITH STRATEGIC FOCUS

This report aligns with the following Strategic Focus, Goals, or Objectives:

Strategic Priority	Goal	Objectives
<p data-bbox="203 262 427 331">Collaboration & Partnerships</p> 	<p data-bbox="453 262 808 625">Strengthen collaboration with local municipalities and regional partners to improve economic efficiency, enhance service delivery, and support regional development in alignment with community priorities</p>	<ul data-bbox="837 262 1442 558" style="list-style-type: none"> • Optimize service delivery through inter-municipal collaboration and shared services to improve efficiency and seamless operations. • Improve communication and transparency through open engagement, accessible information, and informed decision-making.
<p data-bbox="203 648 375 718">Adaptability and Agility</p> 	<p data-bbox="453 648 802 936">Modernize the County’s administrative capabilities to strengthen decision-making, improve service delivery, and achieve better community outcomes</p>	<ul data-bbox="837 648 1442 1014" style="list-style-type: none"> • Transform, modernize and continuously improve administrative systems and processes to increase efficiency and enhance the experience of residents and partners. • Strengthen internal administrative capabilities to ensure key support services have the necessary resources to meet community needs and support organizational growth.

RECOMMENDATION

THAT the 2027 Budget Schedule Report be received for information;

AND THAT the 2027 Budget Schedule be approved as presented;

AND THAT Council provide direction to staff to prepare the 2027 Budget in accordance with the outlined budget planning principles.